



Riverside

MEETING TAXPAYER NEEDS

The Board of Equalization is committed to helping all California businesses and individuals properly comply with the state's complex and changing tax laws. The agency offers a full range of options tailored to address the diverse needs of the state's businesses—from 24-hour electronic services to personal assistance with tax compliance questions.

Resources and Assistance

Information Center: 800-400-7115

In 2002-03, the Board's Information Center received more than 617,000 calls from taxpayers, tax practitioners, and the general public. Fifty-eight percent of callers spoke with customer service representatives, with caller wait time averaging 150 seconds. The remaining 42 percent of callers took advantage of the toll-free system's automated services, which include a fax feature for selected forms and publications, recordings

of sales tax rates, and an interactive seller's permit verification system.

Internet Site: www.boe.ca.gov

The Board's extensive website provides forms, publications, regulations, reports, tax news, meeting agendas, and special features for taxpayers, local governments, and the general public. Additions this year included online registration for Board seminars and online subscription capability for meeting agendas, regulation revisions, and county assessor information. A new monthly report on the site summarizes sales and use tax regulatory actions, while a Spanish-language webpage provides electronic tax filing information with a link to a Spanish language e-filing provider. This year, Board staff responded to approximately 9,500 general tax question e-mails from website users.

Publications

Pamphlets, special notices, and newsletters.

In 2002-03, tax program and communications experts updated a variety of publications and produced and mailed a number of special notices. The agency continued to publish four tax newsletters that serve more than one million readers. For a full list of publications and newsletters, see the Appendix.

Translated forms and publications. In fiscal year 2002-03, the agency published seven new translated publications and 23 updates of existing translations. The Board's library expanded to include six new languages: French, Hebrew, Lao, Russian, Thai, and Urdu. All translated publications are noted in the Appendix.

Tax manuals. New chapter 11 of the Board's *Audit Manual*, "Advertising Agencies, Graphic Artists, Printers, and Related Enterprise," provides guidance to the graphic arts industry and Board staff.

Interpreter Services

As part of its commitment to serve all Californians, the Board provides interpreter services in its offices and at Board hearings. The agency's Equal Employment Opportunity Office uses annual language surveys to maintain a list of bilingual and multilingual employees. The list currently includes 579 employees who together speak 47 different languages and dialects, including American Sign Language. More than 100 employees receive a bilingual pay differential for regularly using their language skills in assisting taxpayers.

Taxpayer and Public Outreach

Classes, Seminars, and Presentations

Sales and use tax classes. This fiscal year, Board staff conducted more than 300 Basic Sales and Use Tax Return Preparation classes throughout the state, providing taxpayer education and information to California businesses.

Taxpayer Educational Consultation

Program. This program provides individualized tax education and assistance to new sales and use taxpayers during their first year of business. The program began as a pilot project in 2001-02 and expanded this year to

serve nearly 600 businesses. Participating taxpayers were very satisfied with the courtesy and professionalism of the Board's auditors and appreciated the information provided.

Speakers bureau. The Board's sales and use tax field offices continued outreach to business groups by providing speakers for professional societies, industry and trade groups, governmental organizations, and local schools. In addition, staff conducted bilingual seminars for business owners who speak Chinese, Vietnamese, and Spanish.

Small business days. In 2002-03, the Board joined with federal, state, and local agencies in sponsoring 14 free, all-day tax events, bringing important tax compliance information to more than 3,000 taxpayers and tax practitioners throughout the state. Attendees obtained individual assistance and materials at tax agency booths and attended classes on common tax subjects.

Media

The Board's Media Office issued 55 press releases during the year and responded to numerous daily phone inquiries from the press.

Taxpayers' Bill of Rights Activities and Hearings

The Board's Taxpayers' Rights Advocate coordinates agency compliance with the California Taxpayers' Bills of Rights and publishes annual reports for business and property taxes. In addition, the Advocate sponsors annual public hearings to allow taxpayers to bring their concerns directly to the elected Board Members. Taxpayers may comment on all Board-administered revenue programs as well as local property tax issues. In 2002, hearings were held in Culver City and Sacramento.



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The Board has taken the following actions as a result of specific contacts from taxpayers, issues raised at the Taxpayers' Bill of Rights public hearings, and issues identified by the Taxpayers' Rights Advocate Office:

- **Use tax statute of limitations shortened for California purchasers.** In March 2003, the Board sponsored Assembly Bill 1741 (Stats. 2003, ch. 697) to shorten the statute of limitations from eight years to three years for use tax due on purchases from out-of-state retailers. The bill also allows relief of penalty when a taxpayer has reasonable cause for failing to report the use tax liability.
- **Stay of collection during claim for refund process.** In the past, taxpayers who had filed claims for refund were required to continue making payments on any remaining interest and penalty while their claims were pending. The Board revised section 712.030 of the *Compliance Policy and Procedures Manual* to provide a stay of collection during the claim for refund process when a taxpayer has fully paid the tax portion of the liability.
- **Developed new publication: *California Advocates—We're Here to Help You*.** This new publication, distributed at public events, provides contact information for the Taxpayer Advocates from the Board of Equalization, Franchise Tax Board, Employment Development Department, and Internal Revenue Service.

Evaluating Public Contacts

To ensure quality service while meeting the requirements of the original Taxpayers' Bill of Rights, Board managers and supervisors evaluate the public contact skills of Board

employees. Each employee performance report and annual review must include the supervisor's comments regarding the employee's public contacts, whether those contacts are made in person, in writing, or by telephone. The agency does not evaluate individual offices or employees based on the amount of revenue they assess or collect.

During an audit, Board supervisors may accompany auditors as they meet with taxpayers to discuss audit procedures and findings. Following an audit, taxpayers are encouraged to provide their comments by completing the *State Board of Equalization Audit Survey* form. The surveys provide valuable information on the effectiveness of the Board's audit program and help the Board improve procedures to better serve the business community and taxpayers.

Another survey, entitled *How Are We Doing?*, is made available in each Board office, included in mail-in registration packets, and mailed with taxpayer correspondence. In 2002-03, the Sales and Use Tax Department received more than 19,300 completed surveys. Ninety-eight percent of survey respondents indicated they were pleased with the overall process and the services delivered by Board staff. When individuals express dissatisfaction or make complaints, the Board makes every attempt to contact them and address the issues raised.

Overall, taxpayers seem satisfied with the quality of service they receive and the professionalism and courtesy extended to them by Board staff. The agency receives many unsolicited letters each year from taxpayers who write to thank staff for their assistance.